

Form F-66 (IA-2) (7-13-2018)		<div style="text-align: center;"> <b>STATE OF IOWA</b>   <b>2018</b>  <b>FINANCIAL REPORT</b>  <b>FISCAL YEAR ENDED</b>  <b>JUNE 30, 2018</b> </div> <div style="text-align: right; margin-top: 20px;"> <b>16202501300000</b>  <b>Director of Finance</b>  <b>230 W Hickman Road</b>  <b>Waukee, IA 50263</b> </div>	
<b>CITY OF</b> <u>Waukee</u> , IOWA <b>DUE: December 1, 2018</b>		(Please correct any error in name, address, and ZIP Code)	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	11,913,274		11,913,274	11,863,538
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	11,913,274		11,913,274	11,863,538
Delinquent property taxes	0		0	
TIF revenues	3,549,942		3,549,942	3,521,755
Other city taxes	22,853	0	22,853	72,098
Licenses and permits	1,287,457	14,236	1,301,693	1,353,690
Use of money and property	525,135	296,531	821,666	483,150
Intergovernmental	5,921,271	-60,433	5,860,838	4,628,425
Charges for fees and service	743,472	21,113,440	21,856,912	21,254,550
Special assessments	58,804	0	58,804	62,400
Miscellaneous	264,541	169,760	434,301	421,990
Other financing sources, including transfers in	31,423,098	15,364	31,438,462	28,421,597
<b>Total revenues and other sources</b>	55,709,847	21,548,898	77,258,745	72,083,193
<b>Expenditures and Other Financing Uses</b>				
Public safety	5,838,673	0	5,838,673	5,795,740
Public works	17,421,710	0	17,421,710	2,786,468
Health and social services	700	0	700	7,500
Culture and recreation	4,142,443	0	4,142,443	2,251,087
Community and economic development	1,384,121	0	1,384,121	1,152,715
General government	8,729,668	0	8,729,668	8,852,618
Debt service	7,264,777	0	7,264,777	7,056,915
Capital projects	0	0	0	20,640,000
<b>Total governmental activities expenditures</b>	44,782,092	0	44,782,092	48,543,043
Business type activities	0	14,056,581	14,056,581	31,985,465
<b>Total ALL expenditures</b>	44,782,092	14,056,581	58,838,673	80,528,508
Other financing uses, including transfers out	4,939,977	709,470	5,649,447	5,675,597
<b>Total ALL expenditures/And other financing uses</b>	49,722,069	14,766,051	64,488,120	86,204,105
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	5,987,778	6,782,847	12,770,625	-14,120,912
Beginning fund balance July 1, 2017	28,683,806	42,552,006	71,235,812	56,079,107
Ending fund balance June 30, 2018	34,671,584	49,334,853	84,006,437	41,958,195
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	
General obligation debt	\$ 71,572,988	Other long-term debt	\$ 46,000	
Revenue debt	\$ 28,535,400	Short-term debt	\$ 0	
TIF Revenue debt	\$ 505,000			
		General obligation debt limit	\$ 80,529,612	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11/01/2018		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Rebecca Schuett		Telephone →	Area Code (515)	Number 987-7919 Extension 7919
Signature of Mayor or other City official (Name and Title)			Date signed 10/24/2018	

  

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF Waukee						<b>SELECT ONLY ONE</b> <input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS <small>Indicate by entering an X in the appropriate box on this sheet ONLY</small>			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	6,881,575	1,764,139		3,267,560			11,913,274			11,913,274	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	6,881,575	1,764,139		3,267,560	0		11,913,274		T01	11,913,274	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	6,881,575	1,764,139		3,267,560	0	0	11,913,274			11,913,274	6					
7	<b>TIF revenues</b>			3,549,942				3,549,942		T01	3,549,942	7					
8	<b>Other city taxes</b>							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0			0	11					
13	Mobile home tax	13,388	3,438		5,431			22,257		T19	22,257	12					
14	Hotel/motel tax	596						596		T19	596	13					
15	Other local option taxes							0		T09	0	14					
16	<b>TOTAL OTHER CITY TAXES</b>	13,984	3,438		5,431	0	0	22,853	0		22,853	15					
17	<b>Section B - LICENSES AND PERMITS</b>	1,267,488	5,319			14,650		1,287,457	14,236	T29	1,301,693	16					
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
19	Interest	90,590	27,099	60,258	17,920	194,780		390,647	224,768	U20	615,415	18					
20	Rents and royalties	134,488						134,488	71,763	U40	206,251	19					
21	Other miscellaneous use of money and property							0		U20	0	20					
22								0			0	21					
23	<b>TOTAL USE OF MONEY AND PROPERTY</b>	225,078	27,099	60,258	17,920	194,780	0	525,135	296,531		821,666	22					
24	<b>Section D - INTERGOVERNMENTAL</b>											23					
25												24					
26	<b>Federal grants and reimbursements</b>											25					
27	Federal grants	8,398				1,711,267		1,719,665	-61,843	B89	1,657,822	26					
28	Community development block grants							0		B50	0	27					
29	Housing and urban development							0		B50	0	28					
30	Public assistance grants							0		B79	0	29					
31	Payment in lieu of taxes							0		B30	0	30					
32								0			0	31					
33	<b>Total Federal grants and reimbursements</b>	8,398	0		0	1,711,267	0	1,719,665	-61,843		1,657,822	32					
34												33					
35												34					
36												35					
37												36					
38												37					
39												38					
40												39					
												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waukee		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		2,289,605					2,289,605		C46	2,289,605	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	40,285						40,285		C89	40,285	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority					278,223		278,223		C89	278,223	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	130,194	33,406	8,283	54,375			226,258		C89	226,258	54
55	RISE Grant					994,071		994,071			994,071	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	170,479	2,323,011	8,283	54,375	1,272,294	0	3,828,442	0		3,828,442	60
61												61
62	Local grants and reimbursements											62
63	County contributions	897						897	1,410		2,307	63
64	Library service	9,337						9,337		D89	9,337	64
65	Township contributions	65,177						65,177		D89	65,177	65
66	Fire/EMT service							0		D89	0	66
67	School	140,656				155,097		295,753		D89	295,753	67
68	ICAP-Insurance	2,000						2,000			2,000	68
69								0			0	69
70	Total local grants and reimbursements	218,067	0	0	0	155,097	0	373,164	1,410		374,574	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	396,944	2,323,011	8,283	54,375	3,138,658	0	5,921,271	-60,433		5,860,838	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	5,119,884	A91	5,119,884	73
74	Sewer							0	5,649,535	A80	5,649,535	74
75	Electric							0		A92	0	75
76	Gas							0	7,360,721	A93	7,360,721	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	1,308,838	A81	1,308,838	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waukee		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	893,733	A80	893,733	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	24,708	3,925					28,633		A89	28,633	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,520						1,520		A89	1,520	92
93	Ambulance charges	362,335						362,335		A89	362,335	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	172,370						172,370		A61	172,370	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Copies/Faxes/Mechanic Fees/Utility Billing/Golf Course	178,614						178,614	780,729		959,343	103
104	TOTAL CHARGES FOR SERVICE	739,547	3,925	0	0	0	0	743,472	21,113,440		21,856,912	104
105												105
106	Section F - SPECIAL ASSESSMENTS				55,512	3,292		58,804		U01	58,804	106
107	Section G - MISCELLANEOUS											107
108	Contributions	17,264						17,264	1,080	U99	18,344	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	19,576	13,840					33,416	121,245	U11	154,661	110
111	Fines	55,622						55,622		U30	55,622	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Patronage Rebates	23,223	77,144					100,367	23,314		123,681	114
115	Labor Reimbursement	2,760						2,760			2,760	115
116	Damage Reimbursement		4,103					4,103	24,121		28,224	116
117	Library Foundation		42,985					42,985			42,985	117
118	Fire Association		8,024					8,024			8,024	118
119								0			0	119
120	TOTAL MISCELLANEOUS	118,445	146,096	0	0	0	0	264,541	169,760		434,301	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waukee		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	9,643,061	4,273,027	3,618,483	3,400,798	3,351,380	0	24,286,749	21,533,534		45,820,283	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	5,097,674						5,097,674		NR	5,097,674	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					20,691,341		20,691,341		NR	20,691,341	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	1,802,000			709,470			2,511,470	15,364		2,526,834	127
128	Internal TIF loans and transfers in				3,122,613			3,122,613			3,122,613	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	6,899,674	0	0	3,832,083	20,691,341	0	31,423,098	15,364		31,438,462	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	16,542,735	4,273,027	3,618,483	7,232,881	24,042,721	0	55,709,847	21,548,898		77,258,745	132
133												133
134	Beginning fund balance July 1, 2017	6,592,816	251,149	3,731,651	386,151	17,722,039		28,683,806	42,552,006		71,235,812	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	23,135,551	4,524,176	7,350,134	7,619,032	41,764,760	0	84,393,653	64,100,904		148,494,557	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF Waukee		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	3,025,069	785					3,025,854		E62	3,025,854	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	976,213	5,243					981,456		E24	981,456	6
7	Ambulance	907,493				156,159		1,063,652		E32	1,063,652	7
8	Building inspections	377,075						377,075		E66	377,075	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	6,249						6,249		E32	6,249	10
11	Other public safety	379,287				5,100		384,387		E89	384,387	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	5,671,386	6,028		0	161,259	0	5,838,673			5,838,673	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks		1,443,825			14,524,735		15,968,560		E44	15,968,560	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting		335,833					335,833		E44	335,833	18
19	Traffic control safety		23,670			424,803		448,473		E44	448,473	19
20	Snow removal							0		E44	0	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works							0		E89	0	25
26	Public Works Administration	196,137						196,137			196,137	26
27	Engineering Management Services	472,707						472,707			472,707	27
28	TOTAL PUBLIC WORKS	668,844	1,803,328		0	14,949,538	0	17,421,710			17,421,710	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control	700						700		E32	700	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	700	0		0	0	0	700			700	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	958,466	64,378					1,022,844		E52	1,022,844	41
42	Museum, band, theater							0		E61	0	42
43	Parks	516,149				2,001,158		2,517,307		E61	2,517,307	43
44	Recreation	582,279						582,279		E61	582,279	44
45	Cemetery							0		E03	0	45
46	Community center, zoo, marina, and auditorium	20,013						20,013		E61	20,013	46
47	Other culture and recreation							0		E61	0	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	2,076,907	64,378		0	2,001,158	0	4,142,443			4,142,443	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waukee					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51	
52	Community beautification	19,500						19,500		E89	19,500	52	
53	Economic development	264,990		143,209				408,199		E89	408,199	53	
54	Housing and urban renewal							0		E50	0	54	
55	Planning and zoning	527,335						527,335		E29	527,335	55	
56	Other community and economic development							0		E89	0	56	
57	TIF Rebates			429,087				429,087		E89	429,087	57	
58								0			0	58	
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	811,825	0	572,296	0	0	0	1,384,121			1,384,121	59	
60	<b>Section F — GENERAL GOVERNMENT</b>											60	
61	Mayor, council and city manager	8,002,450						8,002,450		E29	8,002,450	61	
62	Clerk, Treasurer, financial administration	151,620						151,620		E23	151,620	62	
63	Elections	8,532						8,532		E89	8,532	63	
64	Legal services and city attorney	103,222						103,222		E25	103,222	64	
65	City hall and general buildings	90,937				810		91,747		E31	91,747	65	
66	Tort liability							0		E89	0	66	
67	Other general government							0		E89	0	67	
68	HR & IT	372,097						372,097			372,097	68	
69								0			0	69	
70	<b>TOTAL GENERAL GOVERNMENT</b>	8,728,858	0		0	810	0	8,729,668			8,729,668	70	
71	<b>Section G — DEBT SERVICE</b>				7,030,431			7,030,431			7,030,431	71	
72	Debt Issuance					196,701		196,701			196,701	72	
73	Golf Course Water Source					37,645		37,645			37,645	73	
74	<b>TOTAL DEBT SERVICE</b>	0	0	0	7,030,431	234,346	0	7,264,777			7,264,777	74	
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	75	
76								0			0	76	
77								0			0	77	
78	<b>Subtotal Regular Capital Projects</b>	0	0		0	0	0	0			0	78	
79	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	79	
80								0			0	80	
81								0			0	81	
82	<b>Subtotal TIF Capital Projects</b>	0	0		0	0	0	0			0	82	
83	<b>TOTAL CAPITAL PROJECTS</b>	0	0		0	0	0	0			0	83	
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	17,958,520	1,873,734	572,296	7,030,431	17,347,111	0	44,782,092			44,782,092	84	
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85	
86												86	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF Waukee					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			(i)				
87	Section I -- BUSINESS TYPE ACTIVITIES											87			
88	Water -- Current operation							3,369,443	E91		3,369,443	88			
89	Capital outlay								G91		0	89			
90	Debt Service							101,497	F91		101,497	90			
91	Sewer and sewage disposal -- Current operation							2,301,890	E80		2,301,890	91			
92	Capital outlay								G80		0	92			
93	Debt Service							19,031	F80		19,031	93			
94	Electric -- Current operation								E92		0	94			
95	Capital outlay								G92		0	95			
96	Debt Service								F92		0	96			
97	Gas Utility -- Current operation							5,554,046	E93		5,554,046	97			
98	Capital outlay								G93		0	98			
99	Debt Service							51,552	F93		51,552	99			
100	Parking -- Current operation								E60		0	100			
101	Capital outlay								G60		0	101			
102	Debt Service								F60		0	102			
103	Airport -- Current operation								E01		0	103			
104	Capital outlay								G01		0	104			
105	Debt Service								F01		0	105			
106	Landfill/Garbage -- Current operation							1,195,694	E81		1,195,694	106			
107	Capital outlay								G81		0	107			
108	Debt Service								F81		0	108			
109	Hospital -- Current operation								E36		0	109			
110	Capital outlay								G36		0	110			
111	Debt Service								F36		0	111			
112	Transit -- Current operation								E94		0	112			
113	Capital outlay								G94		0	113			
114	Debt Service								F94		0	114			
115	Cable TV, telephone, Internet -- Current operation								E03		0	115			
116	Capital outlay								G03		0	116			
117	Housing authority -- Current operation								E50		0	117			
118	Capital outlay								G50		0	118			
119	Debt Service								F50		0	119			
120	Storm water -- Current operation							622,868	E80		622,868	120			
121	Capital outlay								G80		0	121			
122	Debt Service							3,000	F80		3,000	122			
123	Other business type -- Current operation							813,631	E89		813,631	123			
124	Capital outlay							7,193	G89		7,193	124			
125	Debt Service							16,736	F89		16,736	125			
126	Internal service funds -- Specify											126			
127											0	127			
128											0	128			
129	TOTAL BUSINESS TYPE ACTIVITIES							14,056,581			14,056,581	129			



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF Waukee		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	17,958,520	1,873,734	572,296	7,030,431	17,347,111	0	44,782,092	14,056,581		58,838,673	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	15,364	1,802,000					1,817,364	709,470		2,526,834	132
133	Internal TIF loans/repayments and transfers out			3,122,613				3,122,613			3,122,613	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	15,364	1,802,000	3,122,613	0	0	0	4,939,977	709,470		5,649,447	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	17,973,884	3,675,734	3,694,909	7,030,431	17,347,111	0	49,722,069	14,766,051		64,488,120	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable	768,108						768,108			768,108	140
141	Restricted		848,442	3,655,225	588,601	24,417,649		29,509,917			29,509,917	141
142	Committed	522,191						522,191			522,191	142
143	Assigned	243,370						243,370			243,370	143
144	Unassigned	3,627,998						3,627,998			3,627,998	144
145	Total Governmental	5,161,667	848,442	3,655,225	588,601	24,417,649	0	34,671,584			34,671,584	145
146	Proprietary								49,334,853		49,334,853	146
147	Total ending fund balance June 30, 2018	5,161,667	848,442	3,655,225	588,601	24,417,649	0	34,671,584	49,334,853		84,006,437	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	23,135,551	4,524,176	7,350,134	7,619,032	41,764,760	0	84,393,653	64,100,904		148,494,557	148
149												149

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>												<b>CITY OF Waukeg</b>																																																																																																																																																						
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																		
		<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to other local governments</td> </tr> <tr> <td>Correction.....</td> <td>M05 \$</td> </tr> <tr> <td>Health.....</td> <td>M32</td> </tr> <tr> <td>Highways.....</td> <td>M44 457,102</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94</td> </tr> <tr> <td>Libraries.....</td> <td>M52</td> </tr> <tr> <td>Police protection.....</td> <td>M62 382,654</td> </tr> <tr> <td>Sewerage.....</td> <td>M90 1,349,281</td> </tr> <tr> <td>Sanitation.....</td> <td>M81 85,523</td> </tr> <tr> <td>All other.....</td> <td>M89 \$ 1,709,979</td> </tr> </table>												Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44 457,102	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62 382,654	Sewerage.....	M90 1,349,281	Sanitation.....	M81 85,523	All other.....	M89 \$ 1,709,979	<table border="1"> <tr> <td>Purpose</td> <td>Amount paid to State</td> </tr> <tr> <td>Highways.....</td> <td>L44 \$</td> </tr> <tr> <td>All other.....</td> <td>L89 \$ 1,100,008</td> </tr> </table>												Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$ 1,100,008																																																																																																																	
Purpose	Amount paid to other local governments																																																																																																																																																																			
Correction.....	M05 \$																																																																																																																																																																			
Health.....	M32																																																																																																																																																																			
Highways.....	M44 457,102																																																																																																																																																																			
Transit subsidies.....	M94																																																																																																																																																																			
Libraries.....	M52																																																																																																																																																																			
Police protection.....	M62 382,654																																																																																																																																																																			
Sewerage.....	M90 1,349,281																																																																																																																																																																			
Sanitation.....	M81 85,523																																																																																																																																																																			
All other.....	M89 \$ 1,709,979																																																																																																																																																																			
Purpose	Amount paid to State																																																																																																																																																																			
Highways.....	L44 \$																																																																																																																																																																			
All other.....	L89 \$ 1,100,008																																																																																																																																																																			
<b>Part IV</b>		<b>SALARIES AND WAGES</b>																																																																																																																																																																		
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																		
		<table border="1"> <tr> <td colspan="2"></td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Total salaries and wages paid.....</td> <td>2000 \$</td> <td>8,154,358</td> </tr> </table>																										Amount - Omit cents		Total salaries and wages paid.....		2000 \$	8,154,358																																																																																																																																			
		Amount - Omit cents																																																																																																																																																																		
Total salaries and wages paid.....		2000 \$	8,154,358																																																																																																																																																																	
<b>Part V</b>		<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>																																																																																																																																																																		
<b>A. Long-term debt</b>		<table border="1"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="4">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <td>1. Water utility</td> <td>19U \$ 3,345,000</td> <td>29U \$ 3,410,000</td> <td>39U \$ 220,000</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 6,535,000</td> <td>49U \$</td> <td>191 \$ 103,795</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 5,468,000</td> <td>29U 16,102,000</td> <td>39U 747,000</td> <td>49U 1,305,000</td> <td>49U</td> <td>49U 19,472,000</td> <td>49U 46,000</td> <td>189 207,669</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>192</td> </tr> <tr> <td>4. Gas utility</td> <td>19U 1,940,000</td> <td>29U</td> <td>39U 368,000</td> <td>49U</td> <td>49U</td> <td>49U 1,572,000</td> <td>193 52,380</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U 660,000</td> <td>29U</td> <td>39U 155,000</td> <td>49U</td> <td>49U 505,000</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Other-Specify</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>GO</td> <td>19U 490,304</td> <td>29U</td> <td>39U 53,904</td> <td>49U</td> <td>49U</td> <td>49U 436,400</td> <td>189 16,894</td> </tr> <tr> <td>10. Parking</td> <td>19U 55,254,322</td> <td>29U 19,775,000</td> <td>39U 4,761,334</td> <td>49U 70,267,988</td> <td>49U</td> <td>49U</td> <td>189 1,581,777</td> </tr> <tr> <td>11. Airport</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>12. Stormwater</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>13. Section 108</td> <td>19U 580,000</td> <td>29U</td> <td>39U 60,000</td> <td>49U</td> <td>49U</td> <td>49U 520,000</td> <td>189 6,960</td> </tr> <tr> <td>14. Total long-term debt</td> <td>67,737,626</td> <td>39,287,000</td> <td>6,365,238</td> <td>71,572,988</td> <td>505,000</td> <td>28,535,400</td> <td>46,000 1,993,790</td> </tr> </table>																								Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 3,345,000	29U \$ 3,410,000	39U \$ 220,000	49U \$	49U \$	49U \$ 6,535,000	49U \$	191 \$ 103,795	2. Sewer utility	19U 5,468,000	29U 16,102,000	39U 747,000	49U 1,305,000	49U	49U 19,472,000	49U 46,000	189 207,669	3. Electric utility	19U	29U	39U	49U	49U	49U	192	4. Gas utility	19U 1,940,000	29U	39U 368,000	49U	49U	49U 1,572,000	193 52,380	5. Transit-bus	19U	29U	39U	49U	49U	49U	194	6. Industrial Revenue	19T	24T	34T		44T	44T	189	7. Mortgage revenue	19T	24T	34T		44T	44T	189	8. TIF revenue	19U 660,000	29U	39U 155,000	49U	49U 505,000	49U	189	9. Other-Specify	19U	29U	39U	49U	49U	49U	189	GO	19U 490,304	29U	39U 53,904	49U	49U	49U 436,400	189 16,894	10. Parking	19U 55,254,322	29U 19,775,000	39U 4,761,334	49U 70,267,988	49U	49U	189 1,581,777	11. Airport	19U	29U	39U	49U	49U	49U	189	12. Stormwater	19U	29U	39U	49U	49U	49U	189	13. Section 108	19U 580,000	29U	39U 60,000	49U	49U	49U 520,000	189 6,960	14. Total long-term debt	67,737,626	39,287,000	6,365,238	71,572,988	505,000	28,535,400	46,000 1,993,790
Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year				Debt Outstanding JUNE 30, 2018				Interest paid this year (h)																																																																																																																																																										
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)																																																																																																																																																													
1. Water utility	19U \$ 3,345,000	29U \$ 3,410,000	39U \$ 220,000	49U \$	49U \$	49U \$ 6,535,000	49U \$	191 \$ 103,795																																																																																																																																																												
2. Sewer utility	19U 5,468,000	29U 16,102,000	39U 747,000	49U 1,305,000	49U	49U 19,472,000	49U 46,000	189 207,669																																																																																																																																																												
3. Electric utility	19U	29U	39U	49U	49U	49U	192																																																																																																																																																													
4. Gas utility	19U 1,940,000	29U	39U 368,000	49U	49U	49U 1,572,000	193 52,380																																																																																																																																																													
5. Transit-bus	19U	29U	39U	49U	49U	49U	194																																																																																																																																																													
6. Industrial Revenue	19T	24T	34T		44T	44T	189																																																																																																																																																													
7. Mortgage revenue	19T	24T	34T		44T	44T	189																																																																																																																																																													
8. TIF revenue	19U 660,000	29U	39U 155,000	49U	49U 505,000	49U	189																																																																																																																																																													
9. Other-Specify	19U	29U	39U	49U	49U	49U	189																																																																																																																																																													
GO	19U 490,304	29U	39U 53,904	49U	49U	49U 436,400	189 16,894																																																																																																																																																													
10. Parking	19U 55,254,322	29U 19,775,000	39U 4,761,334	49U 70,267,988	49U	49U	189 1,581,777																																																																																																																																																													
11. Airport	19U	29U	39U	49U	49U	49U	189																																																																																																																																																													
12. Stormwater	19U	29U	39U	49U	49U	49U	189																																																																																																																																																													
13. Section 108	19U 580,000	29U	39U 60,000	49U	49U	49U 520,000	189 6,960																																																																																																																																																													
14. Total long-term debt	67,737,626	39,287,000	6,365,238	71,572,988	505,000	28,535,400	46,000 1,993,790																																																																																																																																																													
<b>B. Short-term debt</b>		<table border="1"> <tr> <td colspan="2">Outstanding as of JULY 1, 2017</td> <td>61V \$</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Outstanding as of JUNE 30, 2018</td> <td>64V \$</td> <td colspan="2"></td> </tr> </table>																								Outstanding as of JULY 1, 2017		61V \$	Amount - Omit cents		Outstanding as of JUNE 30, 2018		64V \$																																																																																																																																			
Outstanding as of JULY 1, 2017		61V \$	Amount - Omit cents																																																																																																																																																																	
Outstanding as of JUNE 30, 2018		64V \$																																																																																																																																																																		
<b>Part VI</b>		<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>																																																																																																																																																																		
		<table border="1"> <tr> <td colspan="2">Assessed Valuations by Levy Authority and County, AY2016/FY2018</td> <td colspan="2">Amount - Omit cents</td> </tr> <tr> <td colspan="2">Actual valuation -- January 1, 2016</td> <td>\$</td> <td>1,610,592,237</td> <td>x .05 = \$ 80,529,612</td> </tr> </table>																								Assessed Valuations by Levy Authority and County, AY2016/FY2018		Amount - Omit cents		Actual valuation -- January 1, 2016		\$	1,610,592,237	x .05 = \$ 80,529,612																																																																																																																																		
Assessed Valuations by Levy Authority and County, AY2016/FY2018		Amount - Omit cents																																																																																																																																																																		
Actual valuation -- January 1, 2016		\$	1,610,592,237	x .05 = \$ 80,529,612																																																																																																																																																																
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>																																																																																																																																																																		
		<table border="1"> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td rowspan="2">Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</td> <td>W01</td> <td>W31</td> <td colspan="2">W61</td> <td></td> </tr> <tr> <td>\$ 2,871,624</td> <td>\$ 30,369,911</td> <td colspan="2">29,544,163</td> <td>62,785,698</td> </tr> </table>																								Type of asset	Amount - Omit cents				Total	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			\$ 2,871,624	\$ 30,369,911	29,544,163		62,785,698																																																																																																																						
Type of asset	Amount - Omit cents				Total																																																																																																																																																															
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)																																																																																																																																																																
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61																																																																																																																																																																	
	\$ 2,871,624	\$ 30,369,911	29,544,163		62,785,698																																																																																																																																																															
REMARKS		V98																																																																																																																																																																		